

## Statement of Financing for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1A	Pre	E-B	4801	Unexpended Obligations - Unpaid	
1A	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advanced	
1A	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	
1A	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	
1A	Pre	E-B	4901	Expended Authority - Unpaid	
1A	Pre	E	4902	Expended Authority - Paid	
1A	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	
1A	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	

**Comment: "Obligations incurred" reported on this line must equal the obligations incurred reported on the Statement of Budgetary Resources. Obligations incurred are defined in OMB Circular A-34.**

1B1a	Pre	E	4252	Reimbursements and Other Income Earned - Collected	
1B1a	Pre	E	4261	Actual Collection of Fees	
1B1a	Pre	E	4262	Actual Collection of Loan Principal	
1B1a	Pre	E	4263	Actual Collection of Loan Interest	
1B1a	Pre	E	4264	Actual Collection of Rent	
1B1a	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	
1B1a	Pre	E	4266	Other Actual Collections - Non-Federal	
1B1a	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	
1B1a	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	
1B1a	Pre	E	4273	Interest Collected from Treasury	
1B1a	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	
1B1a	Pre	E	4275	Actual Collections from Liquidating Fund	
1B1a	Pre	E	4276	Actual Collections from Financing Fund	
1B1a	Pre	E	4277	Other Actual Collections - Federal	
1B1a	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	
1B1a	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Auth. Refunds Collected	
1B1b	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable	
1B1b	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	
1B1b	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	
1B1b	Pre	E-B	4283	Interest Receivable from Treasury	
1B1b	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	
1B1b	Pre	E-B	4285	Receivable from the Liquidating Fund	
1B1b	Pre	E-B	4286	Receivable from the Financing Fund	

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1B1b	Pre	E-B	4287	Other Federal Receivables	
1B2	Pre	E-B	4222	Unfilled Customer Orders With Advance	Obligated amounts only for final in year of expiration. (Decreases)/Increases
1B2	Pre	E-B	4221	Unfilled Customer Orders Without Advance	Obligated amounts only for final in year of expiration. (Decreases)/Increases
1B3	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	
1B3	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected	
1B4	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	
1B4	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	

**Comment: On line 1B, report offsetting collections, recoveries of authority and other items as defined in OMB Circular A-34.**

1C	Pre	E	5610	Donated Revenue - Nonfinancial Resources	
1C	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	

**Comment: Amounts on line 1C should agree with nonfinancial donations reported on the Statement of Changes in Net Position.**

1D	Pre	E	5780	Imputed Financing Sources	
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**Comment: Amount on line 1D should agree with imputed financing reported on the Statement of Changes in Net Position.**

1E	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	
1E	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	

**Comment: Amount on line 1E should agree with transfers-in and transfers-out of nonmonetary assets reported on the Statement of Changes in Net Position.**

1F	Pre	E-B	1310	Accounts Receivable	Non-Fed. (Increases)/Decreases. Portion associated with non-Federal exchange revenue Excludes accounts receivable related to vendor overpayments
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**Comment: On line 1F, SGL account 1310 excludes vendor overpayments related to a receivable and a reduction of cost/expense.**

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1F	Pre	E-B	1319	Allowance for Loss on Accounts Receivable	Non-Fed. (Increases)/Decreases. Portion associated with non-Federal exchange revenue
1F	Pre	E-B	1340	Interest Receivable	Non-Fed. (Increases)/Decreases
1F	Pre	E-B	1349	Allowance for Loss on Interest Receivable	Non-Fed. (Increases)/Decreases
1F	Pre	E	4263	Actual Collection of Loan Interest	Credit reform interest accruals and amortization adjustment to interest revenue
1F	Pre	E	4273	Interest Collected from Treasury	Credit reform interest accruals and amortization adjustment to interest revenue
1F*	Pre	E	5100	Revenue from Goods Sold	
1F*	Pre	E	5109	Contra Revenue for Goods Sold	
1F*	Pre	E	5200	Revenue from Services Provided	
1F*	Pre	E	5209	Contra Revenue for Services Provided	
1F*	Pre	E	5310	Interest Revenue	Credit reform interest accruals and amortization adjustment to interest revenue
1F*	Pre	E	5319	Contra Revenue for Interest	
1F*	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	
1F*	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	
1F*	Pre	E	5900	Other Revenue	
1F*	Pre	E	5909	Contra Revenue for Other Revenue	

**1F\* Comment: Report trust or special fund receipts related to exchange revenue that are either (1) designated by Treasury as "available" but are not immediately available for obligation upon collection, or (2) designated by Treasury as "unavailable" and nonbudgetary until specifically appropriated. Exclude amounts in 1310 and 1340. Also report on line 1F SGL account 5310 for credit reform interest accruals and amortization adjustment to interest revenue.**

**Comment: An alternative treatment for reporting "Exchange Revenue Not in the Entity's Budget" is addressed in a "Special Edition" of the "FASAB News," dated August 1998, updated March 1999. The current treatment complies with SFFAS #7.**

1G	Pre	E-B	1340	Interest Receivable	Accrued interest from Treasury securities held by special and trust funds
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**Comment: The "Revenue Standard" states that interest on Treasury securities held by trust funds and special funds usually is considered a nonexchange transaction.**

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<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1G	Pre	E	5900	Other Revenue	Portion associated with nonexchange revenue. Nonbudgetary
1G	Pre	E	5909	Contra Revenue for Other Revenue	Portion associated with nonexchange revenue. Nonbudgetary
<b>Comment: Amounts on line 1G should agree with those reported on the Statement of Changes in Net Position as part of financing sources other than exchange revenue.</b>					
1H	Pre	E	5100	Revenue from Goods Sold	Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5109	Contra Revenue for Goods Sold	Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5200	Revenue from Services Provided	Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5209	Contra Revenue for Services Provided	Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5310	Interest Revenue	Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5319	Contra Revenue for Interest	Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5400	Benefit Program Revenue	Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5409	Contra Revenue for Benefit Program Revenue	Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5900	Other Revenue	Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5909	Contra Revenue for Other Revenue	Trust or Special fund receipts related to exchange revenue in the entity's budget

**Comment: Activity reported on line 1H is a component of net cost. This activity would normally be classified as offsetting collections but is not reported as such based on instructions in OMB Circular A-34. Therefore, this line adjusts obligations as do offsetting collections reported on line 1B.**

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1I 1I	Pre	E	5790 Other	Other Financing Sources	
1J			CALC	1A - (1B1a + 1B1b +or- 1B2 + 1B3 + 1B4) + 1C + 1D +or- 1E +or- 1F +or- 1G - 1H +1I	
2A	Pre	E-B	4801	Unexpended Obligations - Unpaid	Net (Increases)/Decreases
2A	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	
2A	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	
2A	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advanced	Net (Increases)/Decreases
2A	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	
2A	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	
2B	Pre	E-B	4221	Unfilled Customer Orders Without Advance	
2B	Pre	E-B	4222	Unfilled Customer Orders With Advance	
<b>Comment: Include unfilled customer orders (line 2B); otherwise, the Statement of Financing will not reconcile.</b>					
2C1	Pre	E-B	1711	Land and Land Rights	
2C1	Pre	E-B	1712	Improvements to Land	
2C1	Pre	E-B	1720	Construction-in-Progress	
2C1	Pre	E-B	1730	Buildings, Improvements and Renovations	
2C1	Pre	E-B	1740	Other Structures and Facilities	
2C1	Pre	E-B	1750	Equipment	
2C1	Pre	E-B	1810	Assets Under Capital Lease	
2C1	Pre	E-B	1820	Leasehold Improvements	
2C1	Pre	E-B	1830	Internal Use Software	
2C1	Pre	E-B	1840	Other Natural Resources	
2C1	Pre	E-B	1890	Other General Property, Plant and Equipment	
2C1	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land	Use to adjust book value of assets upon disposition.
2C1	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements and Renovations	Use to adjust book value of assets upon disposition.
2C1	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities	Use to adjust book value of assets upon disposition.
2C1	Pre	E-B	1759	Accumulated Depreciation on Equipment	Use to adjust book value of assets upon disposition.
2C1	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease	Use to adjust book value of assets upon disposition.

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2C1	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements	Use to adjust book value of assets upon disposition.
2C1	Pre	E-B	1839	Accumulated Amortization on Internal Use Software	Use to adjust book value of assets upon disposition.
2C1	Pre	E-B	1849	Allowance for Depletion	Use to adjust book value of assets upon disposition.

**Comment:** If "costs capitalized on the balance sheet: property, plant and equipment" line 2C1 cannot be derived from the change in the asset accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "costs capitalized on the balance sheet: property, plant and equipment" include purchases net of vendor overpayments, donations, transfers-in, transfers-out and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of the sale. Agencies may also find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).

Note that other asset transactions that have yet to be identified also may affect this line.

**Comment:** For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value in section 2C: Costs Capitalized on the Balance Sheet and exclude the loss in section 3: Components of Costs of Operations that do Not Require or Generate Resources. The second option is to include the loss in section 3. Then, in section 2C, include the book value of the asset less the loss. The second option is addressed in the "Special Edition" of the "FASAB News," dated August 1998, updated March 1999.

2C2	Pre	E-B	1350	Loans Receivable	Noncredit Reform Loans
2C2	Pre	E-B	4901	Expended Authority - Unpaid	Credit Reform Loans
2C2	Pre	E	4902	Expended Authority - Paid	Credit Reform Loans
2C2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Credit Reform Loans
					Financing account/Liquidating account
2C2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Auth. Refunds Collected	Credit Reform Loans
					Financing account/Liquidating account
2C2	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Credit Reform Loans
					Financing account/Liquidating account
2C2	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Credit Reform Loans
					Financing account/Liquidating account

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2C3	Pre	E-B	1511	Operating Materials and Supplies Held for Use	
2C3	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use	
2C3	Pre	E-B	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	
2C3	Pre	E-B	1521	Inventory Purchased for Resale	
2C3	Pre	E-B	1522	Inventory Held in Reserve for Future Sale	
2C3	Pre	E-B	1523	Inventory Held for Repair	
2C3	Pre	E-B	1524	Inventory - Excess, Obsolete and Unserviceable	
2C3	Pre	E-B	1525	Inventory - Raw Materials	
2C3	Pre	E-B	1526	Inventory - Work-in-Process	
2C3	Pre	E-B	1527	Inventory - Finished Goods	
2C3	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs	
2C3	Pre	E-B	1571	Stockpile Materials Held in Reserve	
2C3	Pre	E-B	1572	Stockpile Materials Held for Sale	
2C3	Pre	E-B	1591	Other Related Property	
2C3	Pre	E-B	1529	Inventory - Allowance	Use to adjust book value of inventory upon disposition.
2C3	Pre	E-B	1569	Commodities - Allowance	Use to adjust book value of inventory upon disposition.
2C3	Pre	E-B	1599	Other Related Property - Allowance	Use to adjust book value of inventory upon disposition.

**Comment:** If "costs capitalized on the balance sheet: purchases of inventory" line 2C3 cannot be derived from the change in the inventory accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "costs capitalized on the balance sheet: purchases of inventory" include purchases net of vendor overpayments, donations, transfers-in, transfers-out and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of sale. Agencies may also find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).

Note that other asset transactions that have yet to be identified may also affect this line.

**Comment:** For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value in section 2C: Costs Capitalized on the Balance Sheet and exclude the loss in section 3: Components of Costs of Operations that do Not Require or Generate Resources. The second option is to include the loss in section 3. Then, in section 2C, include the book value of the asset less the loss. The second option is addressed in the "Special Edition" of the "FASAB News," dated August 1998, updated March 1999.

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2C4	Pre	E-B	1620	Investments in Securities Other Than Public Debt Securities	Non-Fed
2C4	Pre	E-B	1690	Other Investments	Non-Fed

**Comment: Transactions for non-Government securities have not been completed. Changes to line 2C4 may be necessary once the transactions are completed.**

2C5	Pre	E-B	1310	Accounts Receivable
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**Comment: SGL 1310, line 2C5 includes vendor overpayments related to capitalized assets. Note that other transactions yet to be identified may also affect this line.**

2D	Pre	E	4118	Reestimated Discretionary Loan Subsidy Appropriation - Indefinite - Permanent Credit reform loans
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2D*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Net debit balance for vendor overpayments collected
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**-OR-**

2D*	Pre	E-B	1310	Accounts Receivable	Vendor overpayments collected
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**2D\* Comment: The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 2D. The amount reported on line 2D for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable or (2) from the increase to SGL account 6790 recorded when the collection is received.**

2D^	Pre	E-B	2160	Entitlement Benefits Due and Payable	If net decrease, unfunded
2D^	Pre	E-B	2170	Subsidy Payable to Financing Account	Credit reform, if net decrease, unfunded
2D^	Pre	E-B	2190	Other Accrued Liabilities	If net decrease, unfunded
2D^	Pre	E-B	2220	Unfunded Leave	If net decrease
2D^	Pre	E-B	2225	Unfunded FECA Liability	If net decrease
2D^	Pre	E-B	2290	Other Unfunded Employment Related Liability	If net decrease
2D^	Pre	E-B	2610	Actuarial Pension Liability	If net decrease
2D^	Pre	E-B	2620	Actuarial Health Insurance Liability	
2D^	Pre	E-B	2630	Actuarial Life Insurance Liability	If net decrease
2D^	Pre	E-B	2650	Actuarial FECA Liability	If net decrease
2D^	Pre	E-B	2690	Other Actuarial Liabilities	If net decrease



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Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
2D^	Pre	E-B	2920	Contingent Liabilities	If net decrease
2D^	Pre	E-B	2940	Capital Lease Liability	If net decrease. Related to payment made prior to fiscal 1991
2D^	Pre	E-B	2990	Other Liabilities	If net decrease
2D^	Pre	E-B	2995	Estimated Cleanup Cost Liability	If net decrease
<b>-OR-</b>					
2D^	Pre	E	6800	Future Funded Expenses	Credit account balance
2D^	Pre	E	6850	Employer Contrib to Employee Ben Prog Not Requir'g CY Budg Auth (Unoblig'	Credit account balance

**2D^ Comment: If "financing sources that fund costs of prior periods" can not be derived from the change in the unfunded liabilities, an optional method is to record a decrease to future funded expenses, SGL account 6800 and/or 6850 when funding becomes available. The decreases (credit balances) are reported as financing sources that fund costs of prior periods.**

2E	Pre	E	4261	Actual Collection of Fees	Credit reform
2E	Pre	E	4262	Actual Collection of Loan Principal	Credit reform
2E	Pre	E	4264	Actual Collection of Rent	Credit reform
2E	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	Credit reform
2E	Pre	E	4266	Other Actual Collections - Non-Federal	Credit reform, Portion that increases loan guarantee liability or allowance for subsidy
2E	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	Credit reform
2E	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Credit reform
2E	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Credit reform
2E	Pre	E	4275	Actual Collections from Liquidating Fund	Credit reform, Portion that increases loan guarantee liability or allowance for subsidy
2E	Pre	E	4277	Other Actual Collections - Federal	Credit reform, Portion that increases loan guarantee liability or allowance for subsidy
2E	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Credit reform
2E	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Credit reform
2E	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Credit reform
2E	Pre	E-B	4285	Receivable from the Liquidating Fund	Credit reform
2E	Pre	E-B	4286	Receivable from the Financing Fund	Credit reform
2E	Pre	E-B	4287	Other Federal Receivables	Credit reform

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2F	Pre	E	5760	Expenditure Financing Sources - Transfers-Out	Adjustment for trust fund outlays that do not affect net cost
2G	Pre	E	7400	Prior Period Adjustments	Use if related to asset or a decrease in a liability reported in section 2.
2G			Other		
<b>Comment: The Statement of Financing for certain inventory scenarios does not reconcile unless SGL account 7400 is included on line 2G. The transactions for prior period adjustments must be analyzed and only those relating to an asset reported in Section 2 should be included on this line.</b>					
2H			CALC	(+or- 2A) + (+or- 2B) + (+or- 2C1) + (+ or - 2C2) + (- 2C3) + (+or- 2C4) + (- 2D) + (+or- 2E) + (+or-2F) + (+or-2G)	
3A	Pre	E	6710	Depreciation, Amortization and Depletion	
3A	Pre	E-B	1613	Amortization of Disc. and Prem. on U.S. Treasury Securities Issued by Public Debt	Subtract net debit balance. Add net credit balance. Related to exchange revenue
3B	Pre	E	6720	Bad Debt Expense	Related to uncollectible noncredit reform receivables
3C	Pre	E	7190	Other Gains	Revaluation of assets
3C	Pre	E	7290	Other Losses	Revaluation of assets
3D	Pre	E	7110	Gains on Disposition of Assets	Include if a budgetary resource is NOT recognized upon sale or disposition of assets
3D	Pre	E	7210	Losses on Disposition of Assets	
3E	Pre	E	6500	Cost of Goods Sold	
3E*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Net credit balance for vendor overpayments receivable; debit balance for other activity
<b>3E* Comment: An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to SGL account 6790. The decrease is reported as part of components of cost that do not require or generate resources.</b>					
3E	Pre	E	6199	Adjustment to Subsidy Expense	Downward subsidy reestimate
3E	Pre	E	7300	Extraordinary Items	Associated with obligations only

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3F			CALC	+3A + 3B + (+or- 3C) + 3D + (+or- 3E)	
4*	Pre	E	7400	Prior Period Adjustments	Use if related to an increase in a liability reported in section 4.
4*	Pre	E-B	2160	Entitlement Benefits Due and Payable	If net increase, unfunded
4*	Pre	E-B	2170	Subsidy Payable to Financing Account	Credit reform, if net increase, unfunded
4*	Pre	E-B	2190	Other Accrued Liabilities	If net increase, unfunded
4*	Pre	E-B	2220	Unfunded Leave	If net increase
4*	Pre	E-B	2225	Unfunded FECA Liability	If net increase
4*	Pre	E-B	2290	Other Unfunded Employment Related Liability	If net increase
4*	Pre	E-B	2610	Actuarial Pension Liability	If net increase
4*	Pre	E-B	2620	Actuarial Health Insurance Liability	If net increase
4*	Pre	E-B	2630	Actuarial Life Insurance Liability	If net increase
4*	Pre	E-B	2650	Actuarial FECA Liability	If net increase
4*	Pre	E-B	2690	Other Actuarial Liabilities	If net increase
4*	Pre	E-B	2920	Contingent Liabilities	If net increase
4*	Pre	E-B	2940	Capital Lease Liability	If net increase. Related to a payment made prior to fiscal 1991
4*	Pre	E-B	2990	Other Liabilities	If net increase
4*	Pre	E-B	2995	Estimated Cleanup Cost Liability	If net increase
<b>-OR-</b>					
4*	Pre	E	6800	Future Funded Expenses	Debit account balance
4*	Pre	E	6850	Employer Contrib to Employee Ben Prog Not Requir'g CY Budg Auth (Unoblig'	Debit account balance

**4\* Comment:** Financing sources yet to be provided may be derived using the change in certain liability accounts if a net increase results. Another option is to use the debit balance of SGL account 6800, "Future Funded Expenses" and/or SGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current Year Budget Authority (Unobligated)".

## Statement of Financing for Fiscal 2001 Reporting

<u>Line</u> <u>No</u>	<u>Pre/</u> <u>Post</u>	<u>Trial</u> <u>Bal</u>	<u>Acct</u> <u>No</u>	<u>Account</u> <u>Title</u>	<u>Additional Information Required</u>
5			CALC	1J + 2H + 3F + 4 (Should equal net cost)	

**Eliminations:** Eliminations will track directly to the Statement of Budgetary Resources and other financial statements that have been tagged. Refer to those statements for elimination pairs for the Statement of Financing.

**IMPORTANT NOTE:** As with a cash flow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the SGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999. This guidance is available on the FASAB website at [www.financenet.gov/financenet/fed/fasab/news.htm](http://www.financenet.gov/financenet/fed/fasab/news.htm).